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A. Introduction

1. The Executive Director presents in this report a summary of the financial situation of the United Nations Population Fund (UNFPA) for 1996.

2. For comparison purposes, financial information pertaining to 1995 is also included in the text and tables of this report. Tables 11, 12 and 13 highlight financial trends for the past 10 years.

B. Overview

3. Table 1 shows a comparison of income and expenditures for 1995 and 1996. Total income in 1996 amounted to $308.8 million and total expenditures to $300.3 million. This resulted in an excess of income over expenditure of $8.5 million. However, surplus general resources brought forward from 1995 amounted to $23.7 million. Thus, after adjusting for surplus income in 1996 and transferring $5 million to the Global Contraceptive Commodity Programme (GCCP), unspent general resources to be carried forward to 1997 total $27.2 million.

C. Income

4. Total income in 1996 decreased by $3.8 million (1.2 per cent) from the 1995 income level ($312.6 million). Total contributions pledged by 95 Governments in 1996 were $302.6 million, a small decrease of $0.2 million in dollar terms from the previous year (1995: $302.8 million). Table 3a includes a summary of donor pledges for 1996 as compared to 1995; table 3b includes donor pledges and payments for 1996. Of UNFPA's major donors, significant increases in contributions were pledged by Australia, Belgium, Denmark, Finland, Italy, Japan, the Netherlands and the United Kingdom. The cumulative outstanding balance of unpaid pledges for 1996 and prior years is $70.9 million. Of this amount, approximately $54.4 million relates to a pledge for 1996, which was received on 27 January 1997. Another $15.2 million relates to the balance of a 1996 pledge, which is being paid in installments through September 1997.

5. Throughout 1996, UNFPA's cash holdings were maintained in relatively stable major currencies, such as the United States dollar. Interest income amounted to $5.1 million (1995: $7.6 million), while other miscellaneous income and adjustments, including gains and losses on currency exchange, totaled $1.0 million (1995: $2.2 million, see table 1).

D. Programme expenditures

6. As shown in table 4, total project expenditures in 1996 were $216.5 million (1995: $230.9 million), a decrease of $14.4 million (6.2 per cent). United Nations agencies (including the regional commissions) executed projects amounting to $27.2 million (1995: $37.0 million), constituting 12.6 per cent of total project expenditures in 1996. Table 4 also shows the percentage breakdown of project expenditures by United Nations executing agencies for 1995 and 1996. Governments,

assisted by UNFPA country offices, executed projects amounting to $65.4 million in 1996 (1995: $50.6 million), representing a substantial increase (29.2 per cent) over 1995, and accounting for 30.2 per cent of total project expenditures in 1996. UNFPA-executed projects totalled $91.1 million in 1996 (1995: $108.6 million), a decrease of 16.1 per cent. Of this amount, $31.5 million (1995: $46.4 million) is in respect of procurement assistance undertaken on behalf of Governments. Expenditures for projects executed by non-governmental organizations (NGOs) (which includes intergovernmental institutions and other agencies) decreased by 5.8 per cent from 1995 to $32.7 million in 1996 (1995: $34.7 million), constituting 15.1 per cent of project expenditures.

7. Table 5 shows 1996 expenditures by executing agency and by major expenditure component of the project budgets. It indicates that the major components of UNFPA projects consist of personnel services, 27 per cent, and equipment and supplies, 26 per cent (1995: 23 per cent and 34 per cent, respectively).

8. Table 6 provides a breakdown of costs, by executing agency, of technical support services (TSS) and administrative and operational services (AOS) for 1996, which totalled $31.1 million (1995: $30.9 million), or 10.4 per cent of total expenditure. TSS costs amounted to $23.5 million; AOS, $7.6 million.[1]

9. Table 7 shows total project expenditures by country for 1995 and 1996.

10. Programme expenditures, including TSS and AOS, in 1996 ($247.5 million) constituted 82.4 per cent of total expenditure (1995: $261.9 million, or 83.9 per cent of total expenditures).

E. Administrative and programme support services (APSS) expenditures

11. The total net APSS expenditure in 1996 amounted to $52.8 million (1995: $50.1 million). Of this amount, headquarters net administrative costs totalled $13.3 million (4.4 per cent of total expenditures), after the application of income credits totalling $5.3 million.[2] Programme support costs, including total country office costs, amounted to $39.5 million, $27.6 million (1995: $25.3 million) of which was incurred by country offices, and the remainder ($11.9 million) at

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[1] Total AOS costs comprise three elements: (a) reimbursements to United Nations executing agencies for support costs - $1.6 million; (b) payment of overhead charges to non-governmental organizations (NGOs) executing UNFPA-financed projects - $1.1 million; and (c) reimbursements to UNFPA for support costs ($3.3 million) and procurement services ($1.5 million) provided to government-executed projects - $4.8 million.

[2] These income credits are in respect of income earned by UNFPA for support costs ($3.3 million) and for procurement services ($1.5 million) provided to government-executed projects, and for projects executed under trust fund arrangements ($0.5 million).

headquarters.[3] Tables 12 and 13 show the historical distribution between headquarters and country offices, and between administrative and programme support costs, respectively. The net APSS expenditure in 1996 shows a slight increase in comparison to 1995 when measured as a percentage of total income or expenditure. An analysis of the 1996 expenditure by component is contained in table 8.

F. Status of reserves

12. Operational reserve. At its thirty-eighth session, the Governing Council decided (in decision 91/36) that the level of the operational reserve should be set at 20 per cent of regular resources income for each year of the UNFPA work plan and that the level of the reserve would be reviewed every other year. In accordance with this decision, the operational reserve was increased from $53 million to $63 million in 1996. In December, as a result of the late receipt of contributions from a major donor, UNFPA had to draw down from the operational reserve to finance on-going activities. The unencumbered balance of the operational reserve was approximately $43.1 million as at 31 December 1996. In January, the operational reserve was fully restored to its $63 million level.

13. Field office accommodation reserve. A reserve for field office accommodation amounting to $5 million was approved by the Governing Council for 1992-1993 (decision 91/36, para. 17). An amount of $1 million was utilized in 1994 towards the cost of construction of common premises for organizations of the United Nations in Cape Verde, Guinea-Bissau, Maldives and Sao Tome and Principe. No further payments were made, pending completion of the on-going UNDP review of its Reserve for Field Accommodation.

G. Liquidity position

14. As at 31 December 1996, UNFPA held cash and investments amounting to $106.0 million, which included $47.1 million in investments of the reserves (1995: $67.0 million) and $58.7 million in investments for trust funds (1995: $48.7 million) (table 2). As stated in paragraph 12 above, and in accordance with UNFPA Financial Regulation 12.2, UNFPA was required to utilize the operational reserve to finance on-going activities pending receipt of contributions pledged for 1996.

H. UNFPA trust funds

15. Table 9 shows that in 1996 total income from donors and other sources for projects financed by trust funds, including those funded through multi-bilateral sources, and from procurement

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[3] The APSS budget consists of four programmes. Administrative costs include programmes I (executive direction and management) and II (administration, information and external relations services and programme coordination). Programme support costs that are exclusively devoted to programme development and implementation include programme III (programme planning, appraisal and monitoring) and programme IV (which consists of UNFPA's country offices). For future biennia starting with 1998-1999, the budget will follow the format and guidelines approved by the Executive Board in decision 97/6 on the harmonization of the budgets of UNDP, UNICEF and UNFPA.

services was $49.3 million (1995: $33.1 million). Total expenditures from trust funds were $33.1 million (1995: $33.3 million).

16. As at 1 January 1996, the unexpended balance of the trust funds was $23.7 million, which, when added to total income of $49.3 million received in 1996, resulted in a total amount available for programming of $73.0 million. The unexpended balance as at 31 December 1996 of $39.9 million is available to finance trust fund activities in 1997. Table 10 shows programme expenditures from trust funds by country for 1995 and 1996. These figures include project costs and support costs paid by trust funds.

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Table 1

Statement of income and expenditure for the twelve months ended 31 December 1996
(Millions of US dollars)

	1995	1996	Per cent change
Income			
Contributions from Governments and other contributors			
Pledges for current period	302.8	302.6	-0%
Interest income	7.6	5.1	-33%
Miscellaneous income (net)	2.2	1.0	-52%
Total Income	**312.6**	**308.8**	**-1%**
Expenditure			
Programme expenditure			
United Nations agencies	37.0	27.2	-26%
Governments	50.6	65.4	29%
UNFPA	108.6	91.1	-16%
NGOs	34.7	32.7	-6%
Subtotal - Project expenditure	230.9	216.5	-6%
Technical support costs	22.8	23.5	3%
Administrative and operational services	8.1	7.6	-7%
Subtotal - Other programme costs	31.0	31.1	0%
Total programme expenditure	261.9	247.5	-5%
Administrative expenditure			
Administrative costs (net)	12.6	13.3	5%
Programme support services	37.6	39.5	5%
Total administrative expenditure	50.2	52.8	5%
Total expenditure	**312.1**	**300.3**	**-4%**
Surplus income/(expenditure)	**0.5**	**8.5**	**1,619%**

Statement of movement of resources		
Balance as at 1 January	33.1	23.7
Surplus income/(expenditure)	0.5	8.5
Transfer to operational reserve	(10.0)	0.0
Transfer to trust funds - GCCP *	0.0	(5.0)
Total unspent resources as at 31 December	23.7	27.2

Note: Figures may not add up to totals given due to rounding.

* Global Contraceptive Commodity Programme

Table 2

Statement of assets and liabilities as at 31 December 1996
(Millions of US dollars)

	1995	1996
Assets		
Cash	2.1	0.2
Investments		
General resources	71.6	0.0
Cost-sharing	0.2	0.0
Trust funds	48.7	58.7
Investments of the reserve for field accommodation	4.0	4.0
Investments of the operational reserve	63.0	43.1
Total cash and investments	189.5	106.0
Advances and accounts receivable		
Non-convertible currencies	0.0	0.0
Operating funds provided to		
Executing agencies	1.7	5.0
Governments	14.4	9.0
NGOs	6.0	7.0
Accounts receivable and deferred charges	1.2	0.5
Accrued interest	2.8	1.4
Subtotal - Advances and accounts receivable	26.1	23.0
Pledges receivable from Governments	0.6	70.9
Assets held in reserve for field accommodation	1.0	1.0
Total assets	**217.2**	**200.9**
Liabilities, reserves and unexpended resources		
Liabilities		
Accounts payable	2.1	7.5
Operating funds payable to executing agencies	5.7	5.3
Unliquidated obligations of executing agencies	81.1	51.6
Due to UNFPA trust funds	23.7	39.9
Due to Junior Professional Officers programme	0.2	0.1
Due to UNDP	12.8	1.3
Subtotal - Liabilities	125.6	105.8
Reserves		
Reserve for field accommodation	5.0	5.0
Operational reserve	63.0	63.0
Subtotal - Reserves	68.0	68.0
Unexpended resources		
Cost-sharing	0.2	0.0
General resources	23.5	27.1
Subtotal - Unexpended resources	23.7	27.2
Total liabilities, reserves and unexpended resources	**217.2**	**200.9**

Note: Figures may not add up to totals given due to rounding.

Table 3a

Summary of pledges by donor Governments as at 31 December 1996

		1995		1996		
		Pledges		Pledges		Pledges
		National Currency	$US	National Currency	$US	Perct. Change a_/
Major Donors b_/						
Australia	(A$)	2,680,000	1,956,204	3,000,000	2,222,222	12%
Belgium	(BF)	65,000,000	2,296,820	77,100,000	2,519,608	19%
Canada	(C$)	9,470,000	7,015,200	9,470,000	7,016,355	0%
Denmark	(Dkr)	150,000,000	27,601,186	213,000,000	36,410,256	42%
		47,000,000 c_/	8,468,469	62,000,000 c_/	10,598,291	
Finland	(MK)	50,000,000	11,668,611	59,000,000	12,841,547	18%
				5,000,000 c_/	1,079,144	
Germany	(DM)	46,200,000	32,589,658	46,200,000	30,753,100	0%
Italy	(L)	2,000,000,000	1,250,000	2,500,000,000	1,661,130	25%
Japan	(Yen)	0	51,800,000	0	54,420,000	5%
Netherlands	(Fls)	57,000,000	35,862,337	75,000,000	44,796,528	32%
		4,700,000 c_/	2,958,394			
Norway	(Nkr)	183,000,000	29,131,239	183,000,000	28,304,184	0%
Sweden	(Skr)	116,000,000	16,500,711	116,000,000	17,458,690	0%
		70,000,000 f_/	9,421,265			
Switzerland	(SWF)	8,900,000	7,177,419	9,000,000	6,976,744	1%
United Kingdom	(£)	7,500,000	11,721,612	10,500,000	16,495,809	40%
		1,900,000 c_/	3,015,873			
		100,000 c_/	1,587,302			
United States	(US$)	0	35,000,000	0	22,750,000	-35%
Subtotal			297,022,300		296,303,608	
Other Donors d_/						
Austria	(S)	0	696,000	0	635,000	-9%
China	(YRMB)	0	820,000	0	400,000	-51%
France	(FF)	3,200,000	653,061	4,000,000	782,779	25%
India	(Rs)	9,000,000	259,366	9,000,000	253,521	0%
Indonesia	(RP)	0	167,687	0	171,423	2%
Ireland	(L)	250,000	409,050	250,000	389,575	0%
Luxembourg	(LuxF)	6,000,000	209,041	8,000,000	254,737	33%
New Zealand	(NZ$)	600,000	378,000	1,000,000	672,200	67%
Pakistan	(Rs)	0	500,000	0	500,000	0%
Republic of Korea	(W)	0	300,000	0	500,000	67%
Russian Federation	(R)	0	105,000	0	150,000	43%
Spain	(PTS)	60,000,000	490,685	60,000,000	475,063	0%
Subtotal			4,987,890		5,184,298	
Remaining Donors e_/			757,436		1,000,638	
Total			302,767,626		302,488,544	
Adjustments for prior periods (net)					107,147	
Grand Total Pledges			**302,767,626**		**302,595,691**	

a_/ All percentage changes are based on the currency of the pledge.
b_/ Major donors as defined here comprise Governments that have pledged the equivalent of US$ 1 million or more.
c_/ Supplementary contribution.
d_/ Other donors include 12 countries each year, in 1995 and 1996, contributing pledges of US$ 100,000 and over.
e_/ Remaining donors include 59 in 1995 and 69 in 1996.
f_/ Additional pledge for 1994 received in 1995.

Table 3b
Status of voluntary contributions pledged as at 31 December 1996
(United States dollars)

Donor	Balance due as at 1 January 1996 for prior years	Additions and adjustments for prior years	Pledges for 1996	Pledges for 1997 and future years: Local Currency	Pledges for 1997 and future years: United States dollars	Total	Total payments a/ received in 1996	Unpaid pledges as at 31 December 1996	Composition of Balance Due: For 1996 and prior years	Composition of Balance Due: For 1997 and future years
Afghanistan	10,920	(10,920)	-	-	-	-	-	-	-	-
Albania	579	(45)	-	-	-	534	-	534	534	-
Algeria	12,220	(1,350)	5,435	300,000	5,435	21,740	-	21,740	16,305	5,435
Antigua and Barbuda	500	-	1,000	-	-	1,500	1,500	0	-	-
Argentina	-	-	20,000	-	-	20,000	20,000	0	-	-
Australia	-	-	2,222,222	-	-	2,222,222	2,222,222	0	-	-
Austria	-	-	635,000	6,800,000	629,630	1,264,630	635,000	629,630	-	629,630
Bahamas	500	-	-	-	-	500	-	500	500	-
Bangladesh	-	-	25,000	-	25,000	50,000	25,000	25,000	-	25,000
Barbados	-	-	3,500	-	-	3,500	3,500	0	-	-
Belgium	-	-	2,519,608	95,000,000	3,006,329	5,525,937	2,519,608	3,006,329	-	3,006,329
Benin	7,000	-	2,500	-	2,500	12,000	-	12,000	9,500	2,500
Bhutan	2,800	-	2,800	-	2,800	8,400	5,600	2,800	-	2,800
Bolivia	4,000	-	-	-	-	4,000	-	4,000	4,000	-
Brazil	15,000	-	15,000	-	-	30,000	-	30,000	30,000	-
British Virgin Islands	-	505	-	-	-	505	505	0	-	-
Bulgaria	1,628	(1,271)	110	75,000	150	617	247	370	220	150
Burkina Faso	14,229	(636)	-	-	-	13,593	-	13,593	13,593	-
Canada	-	-	7,016,355	-	-	7,016,355	7,016,355	0	-	-
Central African Republic	1,423	(64)	-	-	-	1,359	-	1,359	1,359	-
Chile	10,000	-	6,000	-	5,000	21,000	15,000	6,000	1,000	5,000
China	-	-	400,000	-	-	400,000	400,000	0	-	-
Colombia	-	-	40,000	-	40,000	80,000	40,071	39,929	-	39,929
Comoros	1,897	(84)	-	-	-	1,813	-	1,813	1,813	-
Congo	-	-	4,008	-	-	4,008	4,008	0	-	-
Cote d'Ivoire	4,065	(181)	-	-	-	3,884	-	3,884	3,884	-
Cyprus	-	-	-	500	1,075	1,075	-	1,075	-	1,075
Czech Republic	-	-	74,349	2,000,000	74,349	148,698	-	148,698	74,349	74,349
Democratic People's Republic of Korea	-	-	9,662	-	-	9,662	9,662	0	-	-
Denmark	-	-	47,008,547	-	-	47,008,547	47,008,547	0	-	-
Djibouti	-	-	1,000	-	1,000	2,000	-	2,000	1,000	1,000
Dominican Republic	7,519	(56)	-	-	-	7,463	-	7,463	7,463	-
Egypt	166,140	-	88,922	350,000	103,858	358,920	-	358,920	255,062	103,858
Equatorial Guinea	3,455	(154)	-	-	-	3,301	-	3,301	3,301	-
Ethiopia	-	-	4,747	30,000	4,747	9,494	4,747	4,747	-	4,747
Federated States of Micronesia	2,000	-	3,000	-	-	5,000	2,000	3,000	3,000	-
Fiji	-	-	3,581	5,000	3,597	7,178	3,581	3,597	-	-
Finland	-	-	13,920,691	-	-	13,920,691	13,920,691	0	-	-
France	-	-	782,779	-	-	782,779	782,779	0	-	-
Gabon	-	-	79,681	-	-	79,681	79,681	0	-	-
Gambia	5,000	-	-	-	-	5,000	-	5,000	5,000	-
Germany	-	-	30,753,100	-	-	30,753,100	30,753,100	0	-	-
Ghana	5,000	-	5,000	-	5,000	15,000	10,000	5,000	-	5,000
Guatemala	1,528	-	-	-	-	1,528	-	1,528	1,528	-
Haiti	-	-	2,000	-	-	2,000	2,000	0	-	-
Honduras	-	-	4,897	-	-	4,897	4,897	0	-	-
Iceland	3,063	(97)	-	50,000	744	3,710	2,966	744	-	744
India	-	-	253,521	9,000,000	253,521	507,042	253,521	253,521	-	253,521

Table 3b (continued)
Status of voluntary contributions pledged as at 31 December 1996
(United States dollars)

Donor	Balance due as at 1 January 1996 for prior years	Additions and adjustments for prior years	Pledges for 1996	Pledges for 1997 and future years: Local Currency	Pledges for 1997 and future years: United States dollars	Total	Total payments a/ received in 1996	Unpaid pledges as at 31 December 1996	Composition of Balance Due: For 1996 and prior years	Composition of Balance Due: For 1997 and future years
Indonesia	-	-	171,423	-	170,000	341,423	171,423	170,000	-	170,000
Iran, Islamic Republic	50,000	-	-	-	-	50,000	-	50,000	50,000	-
Ireland	-	-	389,575	-	-	389,575	389,575	0	-	-
Israel	-	1,989	3,000	-	4,000	8,989	8,989	0	-	-
Italy	-	-	1,661,130	-	-	1,661,130	1,328,904	332,226	332,226	-
Jamaica	-	-	419	-	-	419	419	0	-	-
Japan	-	-	54,420,000	-	-	54,420,000	-	54,420,000	54,420,000	-
Jordan	-	-	48,023	-	-	48,023	48,023	0	-	-
Kenya	2,998	(53)	-	-	-	2,945	-	2,945	2,945	-
Kuwait	5,000	-	5,000	-	-	10,000	5,000	5,000	5,000	-
Lao People's Democratic Republic	-	-	1,000	-	1,000	2,000	1,000	1,000	-	1,000
Lebanon	-	-	11,000	-	3,000	14,000	5,000	9,000	6,000	3,000
Lesotho	-	-	949	4,696	1,025	1,974	949	1,025	-	1,025
Libyan Arab Jamahiriya	-	-	-	-	10,000	10,000	-	10,000	-	10,000
Luxembourg	-	-	254,737	10,000,000	316,456	571,193	254,737	316,456	-	316,456
Madagascar	15,000	-	-	-	-	15,000	504	14,496	14,496	-
Malawi	918	-	2,614	98,625	6,488	10,020	-	10,020	3,532	6,488
Malaysia	-	-	15,000	-	-	15,000	15,000	0	-	-
Maldives	-	-	2,000	-	2,000	4,000	2,000	2,000	-	2,000
Malta	-	-	1,200	-	-	1,200	1,200	0	-	-
Marshall Islands	-	-	-	-	1,000	1,000	1,000	0	-	-
Mauritania	7,576	(224)	-	500,000	3,676	11,028	-	11,028	7,352	3,676
Mauritius	-	-	5,556	-	-	5,556	5,556	0	-	-
Mexico	-	40,000	-	-	-	40,000	40,000	0	-	-
Mongolia	-	-	4,000	-	4,000	8,000	4,000	4,000	-	4,000
Morocco	-	-	6,000	-	8,000	14,000	-	14,000	6,000	8,000
Mozambique	2,481	214	-	-	-	2,695	238	2,457	2,457	-
Myanmar	-	-	10,204	-	5,000	15,204	10,204	5,000	-	5,000
Namibia	549	(112)	-	-	500	937	-	937	437	500
Nepal	6,000	-	6,000	-	-	12,000	6,000	6,000	6,000	-
Netherlands	-	-	44,796,528	77,000,000	44,767,442	89,563,970	44,796,528	44,767,442	-	44,767,442
New Zealand	-	-	672,200	1,200,000	851,064	1,523,264	672,200	851,064	-	851,064
Nigeria	3,019	146	-	-	-	3,165	-	3,165	3,165	-
Niue	-	-	1,064	-	-	1,064	1,064	0	-	-
Norway	-	-	28,304,184	-	-	28,304,184	28,304,184	0	-	-
Pakistan	-	-	502,874	-	500,000	1,002,874	502,874	500,000	-	500,000
Palau	-	-	500	-	-	500	500	0	-	-
Panama	-	-	8,450	-	-	8,450	8,450	0	-	-
Papua New Guinea	-	-	4,511	-	-	4,511	4,511	0	-	-
Paraguay	-	-	27,000	-	27,000	54,000	27,000	27,000	-	27,000
Peru	15,000	-	-	-	10,000	25,000	15,000	10,000	-	10,000
Philippines	57,915	-	76,336	-	-	134,251	57,915	76,336	76,336	-
Poland	-	-	23,985	-	-	23,985	23,985	0	-	-
Portugal	-	-	25,000	-	40,000	65,000	25,000	40,000	-	40,000
Republic of Korea	-	-	500,000	-	525,000	1,025,000	500,000	525,000	-	525,000

Table 3b (continued)
Status of voluntary contributions pledged as at 31 December 1996
(United States dollars)

Donor	Balance due as at 1 January 1996 for prior years	Additions and adjustments for prior years	Pledges for 1996	Pledges for 1997 and future years: Local Currency	Pledges for 1997 and future years: United States dollars	Total	Total payments a/ received in 1996	Unpaid pledges as at 31 December 1996	Composition of Balance Due: For 1996 and prior years	Composition of Balance Due: For 1997 and future years
Romania	-	-	1,378	5,184,375	1,477	2,855	1,378	1,477	-	1,477
Russian Federation	-	-	150,000	-	150,000	300,000	150,000	150,000	-	150,000
Saint Lucia	-	-	720	-	-	720	720	0	-	-
Samoa	5,000	-	5,000	-	5,000	15,000	15,000	0	-	-
Sao Tome and Principe	-	-	1,327	-	-	1,327	1,327	0	-	-
Saudia Arabia	-	-	30,000	-	30,000	60,000	-	60,000	30,000	30,000
Senegal	-	7,602	7,602	-	-	15,204	15,204	0	-	-
Seychelles	-	-	-	-	100	100	-	100	-	100
Sierra Leone	-	-	2,222	-	-	2,222	2,222	0	-	-
Slovenia	-	-	671	150,000	1,087	1,758	671	1,087	-	1,087
South Africa	-	-	10,000	-	-	10,000	10,000	0	-	-
Spain	-	-	475,063	-	-	475,063	475,063	0	-	-
Sri Lanka	-	-	10,000	-	-	10,000	10,000	0	-	-
Sudan	-	-	1,000	-	-	1,000	-	1,000	1,000	-
Swaziland	549	(112)	-	-	-	437	-	437	437	-
Sweden	-	-	17,458,690	116,000,000	17,313,433	34,772,123	17,458,690	17,313,433	-	17,313,433
Switzerland	-	-	6,976,744	9,000,000	6,976,744	13,953,488	6,976,744	6,976,744	-	6,976,744
Syrian Arab Republic	-	-	1,930	-	-	1,930	1,930	0	-	-
Thailand	-	-	84,000	-	95,630	179,630	179,630	0	-	-
Togo	6,098	(273)	-	-	-	5,825	-	5,825	5,825	-
Tunisia	-	32,467	25,853	-	-	58,320	32,467	25,853	25,853	-
Turkey	120,000	-	90,000	-	90,000	300,000	-	300,000	210,000	90,000
Tuvalu	2,632	40	-	-	-	2,672	2,672	0	-	-
Uganda	4,238	(79)	1,132	-	-	5,291	-	5,291	5,291	-
United Kingdom	-	-	16,495,809	-	-	16,495,809	16,495,809	0	-	-
United Republic of Tanzania	9,950	360	-	-	-	10,310	-	10,310	10,310	-
United States of America	-	-	22,750,000	-	-	22,750,000	7,585,000	15,165,000	15,165,000	-
Uruguay	25,920	34,560	25,000	-	-	85,480	-	85,480	85,480	-
Vanuatu	-	5,000	-	-	5,000	10,000	5,000	5,000	-	5,000
Venezuela	6,118	-	-	-	-	6,118	-	6,118	6,118	-
Viet Nam	-	-	3,400	-	3,436	6,836	-	6,836	3,400	3,436
Yemen	1,991	-	2,847	-	-	4,838	-	4,838	4,838	-
Zambia	-	-	2,000	-	-	2,000	-	2,000	2,000	-
Zimbabwe	219	(25)	680	-	-	874	-	874	874	-
TOTAL	629,637	107,147	302,488,545		76,093,293	379,318,622	232,405,247	146,913,375	70,925,783	75,987,592

a/ Includes payments received for 1997

Colombia	71
Israel	4,000
Marshall Islands	1,000
Western Samoa	5,000
Thailand	95,630
TOTAL	105,701

Table 4

Project expenditure by executing agency (1995 and 1996)
(Millions of US dollars)

Executing Agency	1995		1996	
	$	Percentage of total expenditure	$	Percentage of total expenditure
United Nations	6.19	2.68%	6.22	2.87%
UN-OPS	0.58	0.25%	0.02	0.01%
ECA	0.09	0.04%	0.04	0.02%
ECE	0.87	0.38%	0.62	0.28%
ECLAC	1.38	0.60%	0.77	0.36%
ESCAP	1.19	0.51%	0.95	0.44%
ESCWA	0.06	0.03%	0.13	0.06%
FAO	2.69	1.16%	1.12	0.52%
ILO	4.47	1.93%	3.13	1.45%
UNIDO	0.12	0.05%	0.11	0.05%
UNESCO	4.74	2.05%	3.92	1.81%
UNICEF	1.41	0.61%	0.19	0.09%
UNRWA	0.30	0.13%	0.00	0.00%
WHO	12.88	5.58%	10.00	4.62%
Subtotal	36.97	16.01%	27.21	12.57%
Governments a_/	50.58	21.90%	65.41	30.22%
NGOs b_/	34.74	15.05%	32.73	15.12%
UNFPA c_/	108.62	47.04%	91.10	42.09%
TOTAL	230.91	100.00%	216.45	100.00%

Note: Figures may not add up to totals given due to rounding.

a_/ Government-executed project expenditure does not include $13.9 million of cash advances in 1995 and $8.5 million of cash advances in 1996, which were reported as accounts receivable in the operating fund accounts with Governments at the year-end.

b_/ NGO-executed project expenditure does not include $5.8 million of cash advances in 1995 and $6.8 million of cash advances in 1996, which were reported as accounts receivable in the operating fund accounts with NGOs at the year-end.

c_/ Includes UNFPA procurement assistance in respect of Government-executed projects amounting to $46.4 million in 1995 and $31.5 million in 1996.

Table 5

Project expenditure by executing agency and by major component, 1996
(Thousands of US dollars)

Executing Agency	Personnel services	Sub-contracts	Training (fellowships)	Equipment and supplies	Miscellaneous	Total project expenditure
UNITED NATIONS	4,662	122	775	181	477	6,217
UN-OPS	(19)	12	12	9	4	19
ECA	31	0	6	(0)	2	38
ECE	537	24	50	2	1	615
ECLAC	632	11	108	2	17	771
ESCAP	686	89	87	17	71	949
ESCWA	65	2	59	0	5	130
FAO	480	160	322	24	130	1,116
ILO	1,991	63	587	209	279	3,129
UNESCO	1,642	339	1,311	272	358	3,922
UNICEF	5	0	0	187	(4)	188
UNIDO	65	0	41	1	8	115
UNRWA	0	0	0	0	0	0
WHO	2,833	4,009	1,935	897	328	10,003
UN agencies total	13,610	4,832	5,292	1,801	1,676	27,212
Governments	11,339	12,842	22,083	11,486	7,658	65,409
NGOs	10,598	9,525	7,265	2,647	2,699	32,734
UNFPA	21,875	14,577	11,837	39,368	3,440	91,098 a_/
Total	57,422	41,777	46,477	55,302	15,473	216,452
Per cent of total	27%	19%	21%	26%	7%	100%

Note: Figures may not add up to totals given due to rounding.

a_/ Includes UNFPA procurement assistance in respect of government-executed projects amounting to $31.5 million.

Table 6

Technical support services and administrative and operational services costs, 1996
(Thousands of US dollars)

Executing Agency	Technical support services	Administrative and operational services	Total
United Nations	1,707	412	2,119
UN-OPS	0	1	1
ECA	1,747	0	1,747
ECE	0	37	37
ECLAC	97	58	155
ESCAP	807	37	844
ESCWA	438	0	438
FAO	1,700	55	1,755
ILO	3,391	223	3,614
UNESCO	2,684	274	2,958
UNICEF	0	11	11
UNIDO	0	7	7
UNRWA	0	0	0
WHO	2,961	484	3,445
UN agencies total	15,532	1,599	17,131
Governments	0	3,270	3,270
NGOs	139	1,133	1,272
UNFPA	7,844	1,576	9,420
Total	23,515	7,578	31,093

Note: Figures may not add up to totals given due to rounding.

Table 7

Project expenditures by country for 1995 and 1996
(Thousands of US dollars)

Country	Category *	1995	1996	Per cent change
Africa region (sub-Saharan)				
Angola	A	749.5	1,199.2	60%
Benin	A	806.9	942.9	17%
Burkina Faso	A	2,170.6	2,387.3	10%
Burundi	A	1,329.7	1,284.9	-3%
Cameroon	A	1,005.8	1,272.8	27%
Cape Verde	A	1,168.5	273.9	-77%
Central African Republic	A	1,002.7	1,015.7	1%
Chad	A	1,041.5	1,304.9	25%
Comoros	A	571.3	1,137.2	99%
Congo	A	515.0	1,054.6	105%
Cote d'Ivoire	A	1,401.1	1,528.6	9%
Equatorial Guinea	A	1,080.4	1,017.6	-6%
Eritrea	A	412.4	1,046.4	154%
Ethiopia	A	4,885.0	3,069.5	-37%
Gambia	A	635.4	351.8	-45%
Ghana	A	2,334.1	720.4	-69%
Guinea	A	1,404.7	2,433.5	73%
Guinea-Bissau	A	598.5	505.8	-15%
Kenya	A	3,555.7	3,056.7	-14%
Lesotho	A	561.1	680.8	21%
Liberia	A	138.1	144.2	4%
Madagascar	A	1,930.1	1,802.1	-7%
Malawi	A	2,624.0	3,208.1	22%
Mali	A	1,816.7	1,786.1	-2%
Mauritania	A	952.4	522.2	-45%
Mozambique	A	1,834.9	1,605.3	-13%
Niger	A	1,030.5	1,655.2	61%
Nigeria	A	4,908.0	2,724.9	-44%
Rwanda	A	658.6	730.5	15%
Sao Tome and Principe	A	383.9	267.7	-30%
Senegal	A	2,814.3	3,476.5	24%
Sierra Leone	A	466.6	479.9	3%
Togo	A	1,134.3	968.7	-15%
Uganda	A	4,618.3	2,854.5	-38%
United Republic of Tanzania	A	4,440.2	4,011.7	-10%
Zaire a_/	A	75.7	643.7	750%
Zambia	A	718.0	1,726.7	140%
Subtotal category A		57,774.6	54,892.8	-5%
Botswana	B	948.9	742.9	-22%
Gabon	B	515.5	465.8	-10%
Namibia	B	1,557.4	1,870.0	20%
South Africa	B	644.2	1,103.3	71%
Swaziland	B	883.2	471.1	-47%
Zimbabwe	B	2,599.0	1,316.3	-49%
Subtotal category B		7,148.2	5,969.3	-16%
Mauritius	C	448.2	282.7	-37%
Seychelles	O	166.5	274.4	65%
Country projects total		65,537.5	61,419.2	-6%
Regional projects total		7,615.2	4,304.6	-43%
Africa (sub-Saharan) regional total		73,152.8	65,723.7	-10%

a_/ The Democratic Republic of the Congo as of 17 May 1997.

Table 7 (continued)

Project expenditures by country for 1995 and 1996
(Thousands of US dollars)

Country	Category *	1995	1996	Per cent change
Asia and the Pacific				
Afghanistan	A	7.8	4.9	-38%
Bangladesh	A	8,332.1	7,985.1	-4%
Bhutan	A	771.7	674.5	-13%
Cambodia	A	1,365.5	2,284.3	67%
India	A	11,869.7	13,265.2	12%
Kiribati	A	111.1	58.0	-48%
Lao People's Democratic Republic	A	744.9	1,061.4	42%
Maldives	A	213.8	582.1	172%
Mongolia	A	1,244.5	855.7	-31%
Myanmar	A	199.8	1,026.5	414%
Nepal	A	3,784.4	6,189.4	64%
Pakistan	A	4,593.6	6,381.9	39%
Samoa	A	132.8	96.3	-27%
Solomon Islands	A	277.9	263.1	-5%
Tuvalu	A	76.2	(15.6)	-120%
Vanuatu	A	269.3	78.9	-71%
Subtotal category A		33,995.0	40,791.6	20%
Fed. States of Micronesia	B	162.5	175.8	8%
Indonesia	B	850.9	2,864.6	237%
Iran (Islamic Republic of)	B	3,050.3	2,280.8	-25%
Malaysia	B	292.0	372.5	28%
Papua New Guinea	B	554.9	971.8	75%
Philippines	B	7,265.5	7,634.6	5%
Viet Nam	B	6,855.6	4,503.4	-34%
Subtotal category B		19,031.7	18,803.5	-1%
China	C	7,751.3	(2.9)	-100%
Democr. People's Rep. of Korea	C	850.3	783.4	-8%
Fiji	C	394.6	387.0	-2%
Sri Lanka	C	1,007.6	1,701.8	69%
Thailand	C	569.6	1,815.6	219%
Subtotal category C		10,573.9	4,685.0	-56%
Azerbaijan	T	57.4	429.3	648%
Central Asian countries	T	0.0	310.0	
Kazakstan	T	231.7	1,370.8	492%
Kyrgyzstan	T	561.4	1,049.7	87%
Tajikistan	T	193.1	261.0	35%
Turkmenistan	T	259.2	139.4	-46%
Uzbekistan	T	106.4	625.5	488%
Subtotal countries w. economies in transition		1,409.2	4,185.7	197%
Cook Islands	O	191.5	107.4	-44%
Marshall Islands	O	333.2	161.8	-51%
Niue	O	15.1	9.1	-39%
Pacific Multi-Islands	O	745.2	1,010.7	36%
Palau	O	117.4	182.6	56%
Republic of Korea	O	0.0	7.2	
Tokelau	O	3.1	12.4	297%
Tonga	O	137.9	174.5	27%
Subtotal other countries		1,285.0	1,289.1	0%
Country and territory projects total		66,553.2	69,754.8	5%
Regional projects total		5,275.6	4,320.0	-18%
Asia and the Pacific regional total		71,828.8	74,074.8	3%

Table 7 (continued)

Project expenditures by country for 1995 and 1996
(Thousands of US dollars)

Country	Category *	1995	1996	Per cent change
Arab States				
Djibouti	A	241.3	233.2	-3%
Egypt	A	2,696.6	2,624.9	-3%
Somalia	A	411.0	36.9	-91%
Sudan	A	2,469.7	3,092.6	25%
Yemen	A	2,085.3	3,225.8	55%
Subtotal category A		7,903.9	9,213.4	17%
Algeria	B	1,191.2	1,346.4	13%
Iraq	B	845.0	(33.9)	-104%
Jordan	B	778.7	1,115.7	43%
Lebanon	B	998.4	1,006.0	1%
Morocco	B	4,499.3	3,573.1	-21%
Syrian Arab Republic	B	3,218.6	1,504.9	-53%
Tunisia	B	1,980.6	2,349.0	19%
Subtotal category B		13,511.8	10,861.2	-20%
Libyan Arab Jamahiriya	O	8.9	13.2	49%
Oman	O	0.5	4.4	798%
Occupied Palestinian Territories	O	65.4	738.0	1029%
Subtotal other countries		74.8	755.6	911%
Country projects total		21,490.5	20,830.2	-3%
Regional projects total		1,164.7	752.1	-35%
Arab States regional total		22,655.2	21,582.3	-5%
Europe				
Turkey	B	742.5	722.9	-3%
Albania	T	585.7	391.8	-33%
Armenia	T	26.3	489.1	1762%
Belarus	T	0.0	13.6	
Bosnia and Herzegovina	T	0.0	394.2	
Bulgaria	T	26.2	5.5	-79%
Croatia	T	135.8	106.5	-22%
Estonia	T	47.5	0.9	-98%
Georgia	T	46.6	9.6	-79%
Latvia	T	82.1	24.8	-70%
Lithuania	T	62.6	18.0	-71%
Moldova, Republic of	T	312.5	98.2	-69%
Poland	T	187.8	142.4	-24%
Romania	T	192.4	370.1	92%
Russian Federation	T	26.2	430.9	1548%
Ukraine	T	0.0	5.4	
Subtotal countries with economies in transition		1,731.8	2,501.0	44%
Cyprus	O	21.7	0.0	-100%
Portugal	O	1.4	0.0	-100%
Subtotal other countries		23.0	0.0	-100%
Country projects total		2,497.3	3,223.9	29%
Regional projects total		1,250.3	1,209.7	-3%
Europe regional total		3,747.6	4,433.6	18%
Arab States and Europe grand total		26,402.8	26,015.9	-1%

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Table 7 (continued)

Project expenditures by country for 1995 and 1996
(Thousands of US dollars)

Country	Category *	1995	1996	Per cent change
Latin America and the Caribbean				
Haiti	A	2,224.4	2,178.8	-2%
Nicaragua	A	1,763.1	2,028.9	15%
Subtotal category A		3,987.5	4,207.7	6%
Belize	B	28.9	55.8	93%
Bolivia	B	2,485.6	1,898.2	-24%
Brazil	B	2,275.5	1,797.6	-21%
Colombia	B	632.5	625.3	-1%
Dominican Republic	B	1,753.8	1,197.3	-32%
Ecuador	B	2,022.2	1,042.9	-48%
El Salvador	B	886.6	612.2	-31%
Guatemala	B	783.3	392.3	-50%
Guyana	B	138.2	176.8	28%
Honduras	B	1,371.9	1,399.6	2%
Jamaica	B	234.0	464.6	99%
Mexico	B	3,288.8	1,720.3	-48%
Paraguay	B	1,280.4	628.6	-51%
Peru	B	2,391.2	2,413.9	1%
Saint Lucia	B	55.9	24.8	-56%
Saint Vincent and the Grenadines	B	54.2	8.6	-84%
Trinidad and Tobago	B	0.3	0.1	-68%
Venezuela	B	504.3	372.6	-26%
Subtotal category B		20,187.6	14,831.5	-27%
Chile	C	374.0	387.7	4%
Costa Rica	C	327.2	246.7	-25%
Cuba	C	1,576.4	1,839.4	17%
Panama	C	319.4	289.1	-9%
Suriname	C	131.8	54.1	-59%
Uruguay	C	97.3	274.4	182%
Subtotal category C		2,825.9	3,091.4	9%
Argentina	O	197.8	212.1	7%
Antigua and Barbuda	O	22.4	9.7	-57%
Barbados	O	20.8	4.2	-79%
Caribbean	O	883.0	538.2	-39%
Dominica	O	67.5	83.5	24%
Grenada	O	70.6	50.8	-28%
Montserrat	O	0.0	0.0	
Turks and Caicos Islands	O	0.0	3.1	
Subtotal other countries		1,261.7	901.8	-29%
Country projects total		28,262.6	23,032.4	-19%
Regional projects total		3,919.4	3,070.5	-22%
Latin America and the Caribbean regional total		32,182.0	26,103.0	-19%
Interregional		27,390.0	24,155.7	-12%
Regional projects		19,225.2	13,656.9	-29%
Category A		103,661.0	109,105.4	5%
Category B		60,621.9	51,188.4	-16%
Category C		13,848.0	8,059.1	-42%
Countries with economies in transition		3,141.0	6,686.7	113%
Other countries		2,810.9	3,220.8	15%
Grand total		**230,956.3**	**216,073.0**	-6%

* Categorization of countries into group A, group B, group C, group T (countries with economies in transition) and group O (other countries) as defined in DP/FPA/1996/15

Table 8

Administrative and programme support services

Comparison of 1995 and 1996 expenditure
(Thousands of US Dollars)

Description	1995	1996
Salaries and wages	37,378.0	40,143.7
Training	972.4	822.0
Travel on official business	1,751.6	1,593.7
Rental and maintenance of premises	5,325.2	3,895.7
Other general expenses	6,887.1	8,318.7
Reimbursements to UN/UNDP a_/	3,413.1	3,313.7
Gross total	55,727.4	58,087.5
Less: Credits b_/	5,577.7	5,336.0
Net Total	50,149.7	52,751.5

a_ / Includes contributions to cover field visits of the Executive Board

b_ / Includes (1) credits earned from support charges assessed by UNFPA to Government-executed projects and (2) fees charged to projects for procurement activities, as well as (3) income derived from supports costs charged to trust funds for the execution of projects administered by UNFPA

Table 9

Trust Funds: Income and expenditure for 1995 and 1996
(Millions of US dollars)

	1995	1996	Per cent change
Income			
Income received (including interest)			
- Multi-bilateral projects	15.9	20.2	27.0%
- Procurement services	14.4	24.1	67.2%
- Other trust funds	(0.1)	0.2	-252.3%
- Transfers and adjustments	3.0	4.9	63.8%
Total income	33.1	49.3	48.9%
Expenditure			
- Multi-bilateral projects	16.4	10.9	-33.5%
- Procurement services	14.4	20.2	40.7%
- Other trust funds	0.9	0.3	-64.4%
- Administrative and operational services	1.5	1.6	2.5%
Total expenditure	33.3	33.1	-0.6%
Surplus income/(expenditure)	(0.1)	16.3	-11,616.7%

Statement of movement of trust funds resources		
Balance as at 1 January	23.8	23.7
Surplus income/(expenditure)	(0.1)	16.3
Total unspent trust funds resources as at 31 December	23.7	39.9

Note: Figures may not add up to totals given due to rounding.

Table 10

Programme expenditures from trust funds by country for 1995 and 1996
(Thousands of US dollars)

Country	Category a/	1995	1996	Per cent change
Africa region (sub-Saharan)				
Angola	A	318.3	382.1	20.0%
Benin	A	0.5	(19.0)	-3900.0%
Burkina Faso	A	834.9	1,109.4	32.9%
Burundi	A	421.1	172.8	-59.0%
Cape Verde	A	362.5	9.0	-97.5%
Chad	A	0.0	375.4	
Eritrea	A	0.0	20.2	
Ethiopia	A	4,163.0	1,738.5	-58.2%
Gambia	A	68.9	47.4	-31.2%
Ghana	A	1,116.1	1,261.2	13.0%
Guinea-Bissau	A	29.7	10.1	-66.0%
Mozambique	A	231.0	1,029.5	345.7%
Niger	A	176.9	703.7	298.0%
Nigeria	A	0.1	0.2	100.0%
Rwanda	A	(0.2)	0.0	-100.0%
Uganda	A	1,175.1	1,485.2	26.4%
United Republic of Tanzania	A	411.4	375.5	-8.7%
Zambia	A	66.0	17.0	-74.2%
Subtotal category A		9,375.2	8,718.2	-7.0%
Namibia	B	314.3	41.4	-86.8%
Zimbabwe	B	(0.1)	4.0	-4100.0%
Subtotal category B		314.2	45.4	-85.6%
Country trust funds total		9,689.2	8,763.4	-9.6%
Regional trust funds total		(0.1)	(0.9)	800.0%
Africa (sub-Saharan) regional grand total		9,689.1	8,762.5	-9.6%
Arab States and Europe				
Egypt	A	77.9	36.1	-54.9%
Yemen	A	13.9	6.5	-52.9%
Subtotal category A		91.8	41.6	-54.6%
Algeria	B	1,295.2	(40.8)	-103.2%
Morocco	B	12.9	253.4	1879.7%
Syrian Arab Republic	B	443.5	206.4	-53.7%
Tunisia	B	1.6	54.7	3318.8%
Subtotal category B		1,745.1	473.7	-72.9%
Romania	T	6.8	154.5	2172.1%
Oman	O	13.9	2.4	-82.7%
Country trust funds total		1,857.4	672.2	-63.8%
Regional trust fund total		302.9	79.1	-73.9%
Arab States and Europe regional grand total		2,160.3	751.3	-65.2%

Table 10 (continued)

Programme expenditures from trust funds by country for 1995 and 1996
(Thousands of US dollars)

Country	Category a/	1995	1996	Per cent change
Asia and the Pacific				
Bangladesh	A	10,946.2	8,918.7	-18.5%
Cambodia	A	146.3	106.7	-27.1%
Mongolia	A	2.2	33.6	1427.3%
Nepal	A	341.6	904.1	164.7%
Pakistan	A	3,146.0	5,063.2	60.9%
Solomon Islands	A	0.0	113.2	
Tuvalu	A	0.0	97.8	
Vanuatu	A	0.0	89.3	
Subtotal category A		14,582.3	15,306.6	5.0%
Papua New Guinea	B	83.3	22.5	-73.0%
Philippines	B	282.1	283.2	0.4%
Viet Nam	B	1,180.2	(12.4)	-101.1%
Subtotal category B		1,545.6	293.3	-81.0%
China	C	179.8	0.6	-99.7%
Fiji	C	0.0	166.1	
Sri Lanka	C	840.5	1,924.0	128.9%
Thailand	C	3.3	0.0	-100.0%
Subtotal category C		1,023.6	2,090.7	104.2%
Central Asian countries	T	0.0	150.3	
Cook Islands	O	0.0	14.5	
Pacific Multi-Islands	O	189.5	112.4	-40.7%
Palau	O	0.0	10.4	
Subtotal other countries		189.5	137.3	-27.5%
Country trust funds total		17,341.0	17,978.1	3.7%
Regional trust funds total		122.0	0.0	-100.0%
Asia and the Pacific regional grand total		17,463.0	17,978.1	2.9%
Latin America and the Caribbean				
Haiti	A	0.0	162.2	
Nicaragua	A	308.2	182.2	-40.9%
Subtotal category A		308.2	344.4	11.7%
Bolivia	B	2.6	124.5	4688.5%
Brazil	B	3.6	(55.1)	-1630.6%
Honduras	B	46.7	15.8	-66.2%
Jamaica	B	75.1	0.0	-100.0%
Mexico	B	(9.4)	0.0	-100.0%
Peru	B	1,169.9	87.5	-92.5%
Subtotal category B		1,288.5	172.7	-86.6%
Country trust funds total		1,596.7	517.1	-67.6%
Latin America and the Caribbean regional grand total		1,596.7	517.1	-67.6%
Regional projects		424.8	78.2	-81.6%
Category A		24,357.3	24,410.8	0.2%
Category B		4,893.4	985.1	-79.9%
Category C		1,023.6	2,090.7	104.2%
Countries with economies in transition		6.8	304.8	4382.4%
Other countries		203.4	139.7	-31.3%
Country & regional subtotal		**30,909.3**	**28,009.3**	**-9.4%**
Interregional		**2,394.9**	**5,067.1**	**111.6%**
Trust funds grand total b/		**33,304.0**	**33,076.0**	**-0.7%**

a/ Categorization of countries into group A, group B, group C, group T (countries with economies in transition) and group O (other countries) as defined in DP/FPA/1996/15.

b/ Includes administrative and operational services (AOS) costs paid to United Nations agencies amounting to $39,948 in 1995 and $77,110 in 1996. Support costs paid to UNFPA totalled $1,498,611 in 1995 and $1,505,169 in 1996.

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Table 11

Historical financial summary
Regular resources income, expenditures and reserves for 1987-1996
(Millions of US dollars)

Year	Total new regular resources a_/	Total expenditures	Addition to reserves	Transfer to/from other funds	Resource surplus/ (deficit)	Unspent programme resources at year end b_/	Balance of Reserves	Total unspent resources
1987	156.1	140.5	7.0	-	8.6	24.1	37.0	61.1
1988	178.0	167.3	3.0	-	7.7	31.9	40.0	71.9
1989	185.2	203.6	5.0	-	(23.4)	8.5	45.0	53.5
1990	212.4	221.3	-	-	(8.9)	(0.4)	45.0	44.6
1991	224.0	229.1	-	-	(5.1)	(5.5)	45.0	39.5
1992	238.2	193.6	5.5	-	39.1	33.6	50.5	84.1
1993	219.6	203.5	2.5	-	13.6	47.2	53.0	100.2
1994	265.3	274.4	5.0	-	(14.1)	33.1	58.0	91.1
1995	312.6	312.1	10.0	-	(9.5)	23.7	68.0	91.7
1996	308.8	300.3	-	5.0	3.5	27.2	68.0	95.2

Note: Figures may not add up to totals due to rounding.

a_/ Total new regular resources include income from contributions, interest and other miscellaneous income.

b_/ Year-end regular resources include unallocated funds adjusted for surplus or deficit in resources and transfers to the operational reserve.

Table 12

Project expenditures, agency support costs and administrative expenditures, 1987-1996
(Millions of US dollars)

Year	Project Expenditures	Agency Support Costs			Administrative and programme support costs		Total expenditures
		UN	UNFPA a_ /	NGOs	Headquarters	Field Offices b_ /	
1987	107.0	7.3	1.4	0.4	18.8	5.6	140.5
1988	129.8	8.4	1.7	0.6	17.0	9.7	167.3
1989	157.4	10.9	2.0	1.2	20.5	11.6	203.6
1990	168.9	10.9	2.4	1.3	22.2	15.6	221.3
1991	171.8	11.1	2.2	1.7	23.6	18.7	229.1
1992 c_/	128.2	17.5	4.3	1.0	23.8	18.8	193.6
1993 c_/	134.3	15.1	7.4	1.6	24.6	20.5	203.5
1994 c_/	201.4	15.7	10.5	1.8	23.4	21.8	274.4
1995 c_/	230.9	18.1	11.6	1.3	24.8	25.4	312.1
1996 c_/	216.5	17.1	12.7	1.3	25.2	27.6	300.3

Source: UNFPA year-end Audited Financial Statements for 1987 to 1995, and Unaudited Financial Statements for the year 1996. Official Records of the General Assembly: Forty-second Session to Fifty-first Session, Supplements No. 5G(A/42/5/Add.7 to A/51/5/Add.7).

a_/ This category comprises, inter alia, support costs to UNFPA for procurement services provided and overhead charges assessed by UNFPA to Government-executed projects. Beginning with the biennium 1986-1987, these support cost credits have been applied to the APSS budget as approved by the Governing Council in decision 86/35, paragraph 10. (In previous years these costs were included under programme expenditures.)

b_/ In 1985, and prior years, all field costs were included in programme expenditures. Beginning with the APSS biennial budget for 1986-1987 the APSS expenditure is net of credits reported in footnote 2 of the text (see para. 11). In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the APSS budget, and all other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988, all field office costs are included in the APSS budget.

c_/ The current successor support-cost arrangements began in 1992. A breakdown of technical support services (TSS) costs and administrative and operational services (AOS) costs for United Nations agencies, UNFPA and NGOs, including intergovernmental institutions and other agencies, is contained in table 6.

Table 13

Administrative costs as a percentage of total income and total expenditure 1987-1996
(Millions of US dollars)

Year	APSS a_/			Total income	APSS costs as a percentage of total income	Administrative costs as a percentage of total income	Total expenditures	APSS costs as a percentage of total expenditure	Administrative costs as a percentage of total expenditure
	Administrative Cost (Net)	Programme Support Services	Total b_/						
1987	7.2	17.2	24.4	156.1	15.6	4.6	140.5	17.4	5.1
1988	8.8	17.9	26.7	178.0	15.0	4.9	167.3	16.0	5.3
1989	11.5	20.6	32.1	185.2	17.3	6.2	203.6	15.8	5.6
1990	12.4	25.4	37.8	212.4	17.8	5.8	221.3	17.1	5.6
1991	12.3	30.0	42.3	224.0	16.9	5.5	229.1	18.5	5.4
1992	13.1	29.5	42.6	238.2	17.9	5.5	193.6	22.0	6.8
1993	13.3	31.8	45.1	219.6	20.5	6.1	203.5	22.2	6.5
1994	11.0	34.2	45.2	265.2	17.0	4.1	274.4	16.5	4.0
1995	12.6	37.6	50.2	312.6	16.1	4.0	312.1	16.1	4.0
1996	13.3	39.5	52.8	308.8	17.1	4.3	300.3	17.6	4.4

Source: UNFPA year-end Audited Financial Statements for 1987 to 1995, and Unaudited Financial Statements for the year 1996. Official Records of the General Assembly: Forty-Second Session to Fifty-first Session, Supplements No. 5G(A/42/5/Add.7 to A/51/5/Add.7).

a_/ See paragraph 11, footnote 3.

b_/ In 1985, and prior years, all field costs were included in programme expenditures. Beginning with the APSS biennial budget for 1986-1987 the APSS expenditure is net of credits reported in footnote 2 of the text (see para. 11). In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the APSS budget, and all other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988, all field office costs are included in the APSS budget.

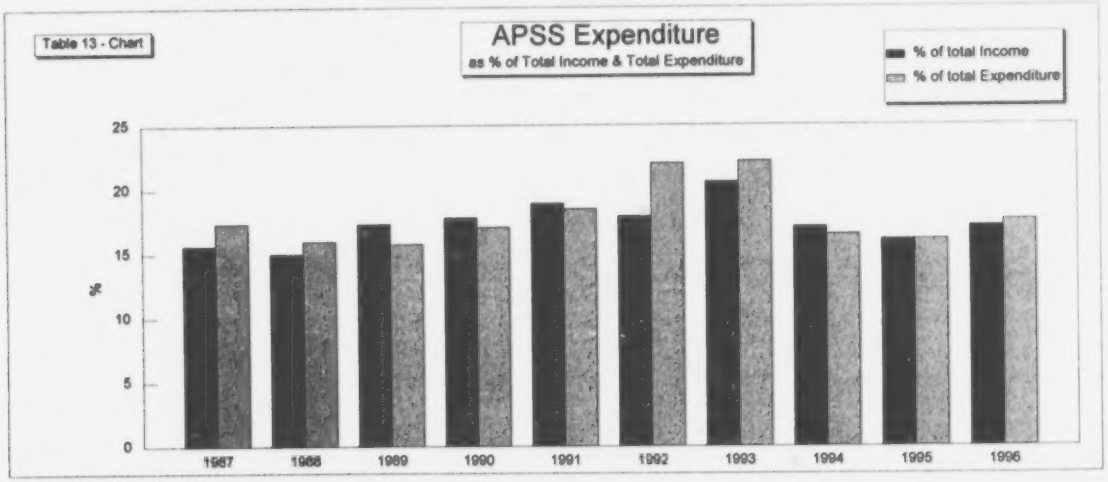

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Table 14

Income and expenditures under UNFPA trust funds, 1987 - 1996
(Millions of US dollars)

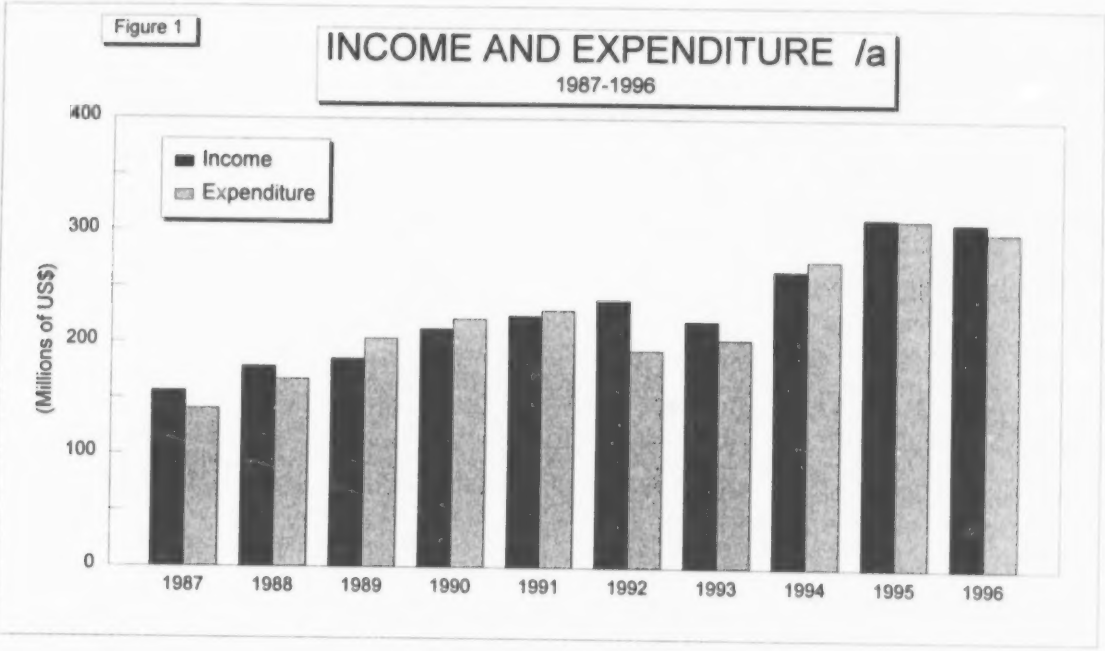
Year	Total income (contributions plus interest)	Programme expenditures a_/	Support costs paid to UNFPA b_/	Total Expenditure
1987	4.8	3.4	0.1	3.5
1988	11.8	5.9	0.2	6.1
1989	7.3	6.1	0.1	6.2
1990	11.8	11.1	0.2	11.3
1991	8.2	11.3	0.2	11.5
1992	43.1	38.2	1.6	39.8
1993	26.6	17.3	0.5	17.8
1994	63.9	57.0	2.8	59.8
1995	33.1	31.8	1.5	33.3
1996	49.3	31.6	1.5	33.1

Source: UNFPA year-end Audited Financial Statements for 1987 to 1995, and Unaudited Financial Statements for the year 1996. Official Records of the General Assembly: Forty-second Session to Fifty-first Session, Supplements No. 5G(A/42/5/Add.7 to A/51/5/Add.7).

a_/ Includes administrative and operational services (AOS) costs paid to United Nations executing agencies of $39,948 in 1995 and $77,110 in 1996

b_/ Includes UNFPA income derived from support costs charged to trust funds for the execution of projects administered by UNFPA.

Figure 1


INCOME AND EXPENDITURE /a
1987-1996
Income
Expenditure
(Millions of US$)
400
300
200
100
0
1987
1988
1989
1990
1991
1992
1993
1994
1995
1996

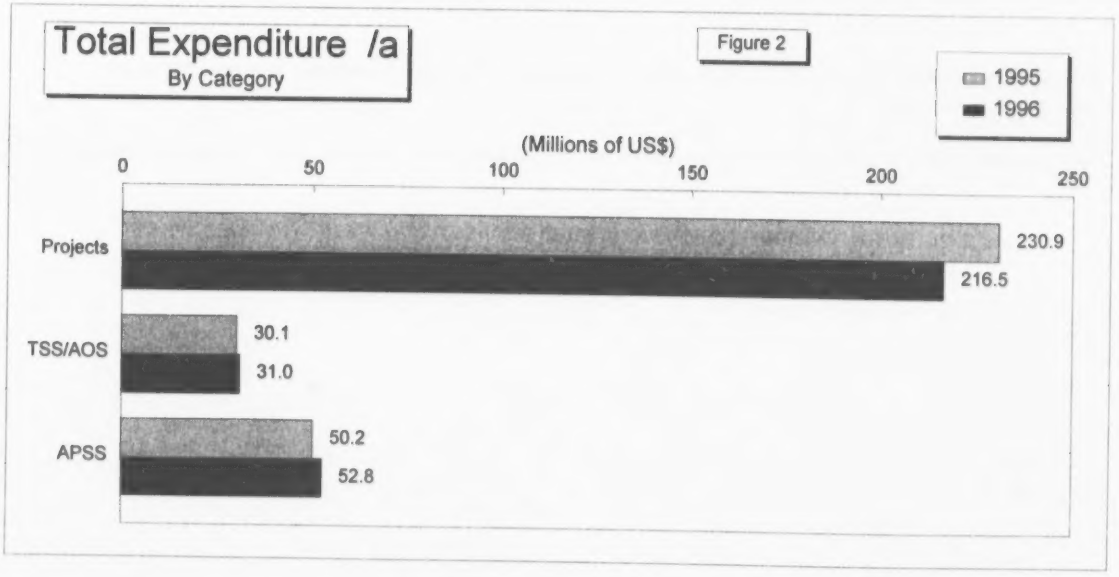

Total Expenditure /a
By Category
Figure 2
1995
1996
(Millions of US$)
0
50
100
150
200
250
Projects
230.9
216.5
TSS/AOS
30.1
31.0
APSS
50.2
52.8

Figure 3

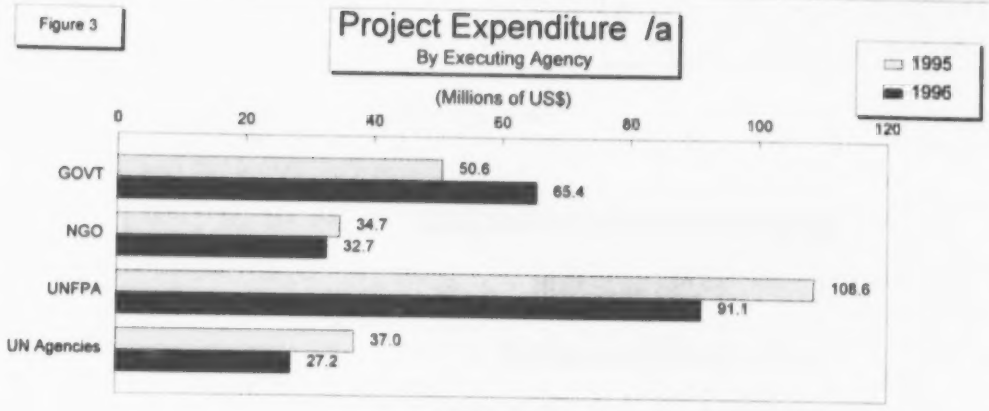
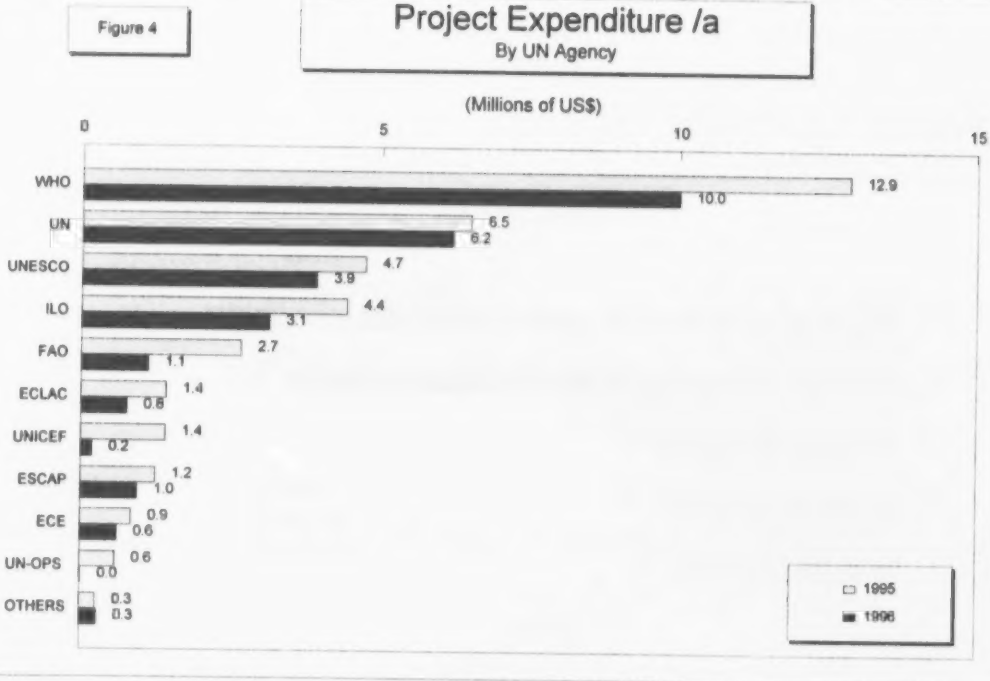
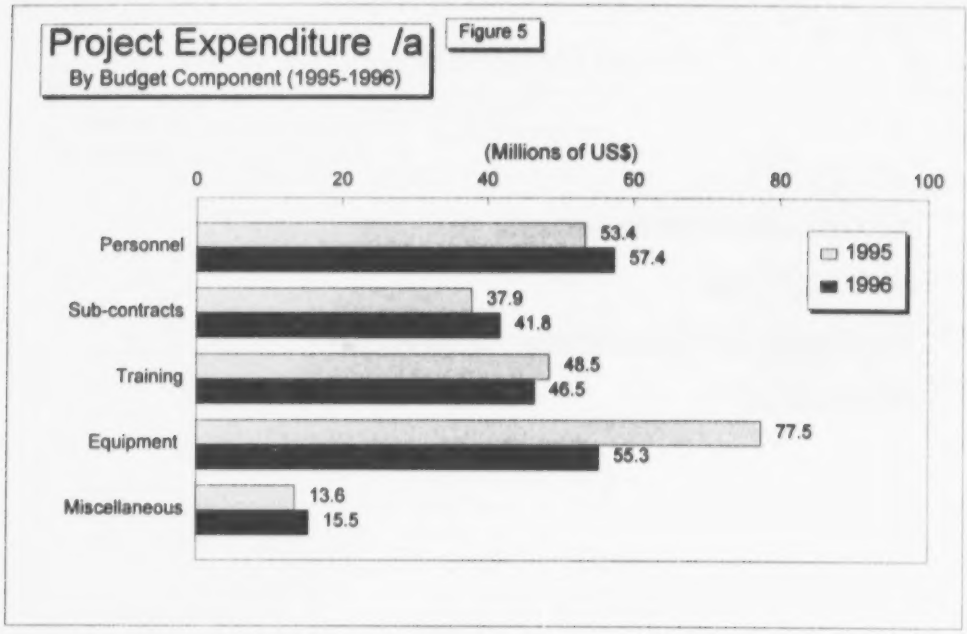
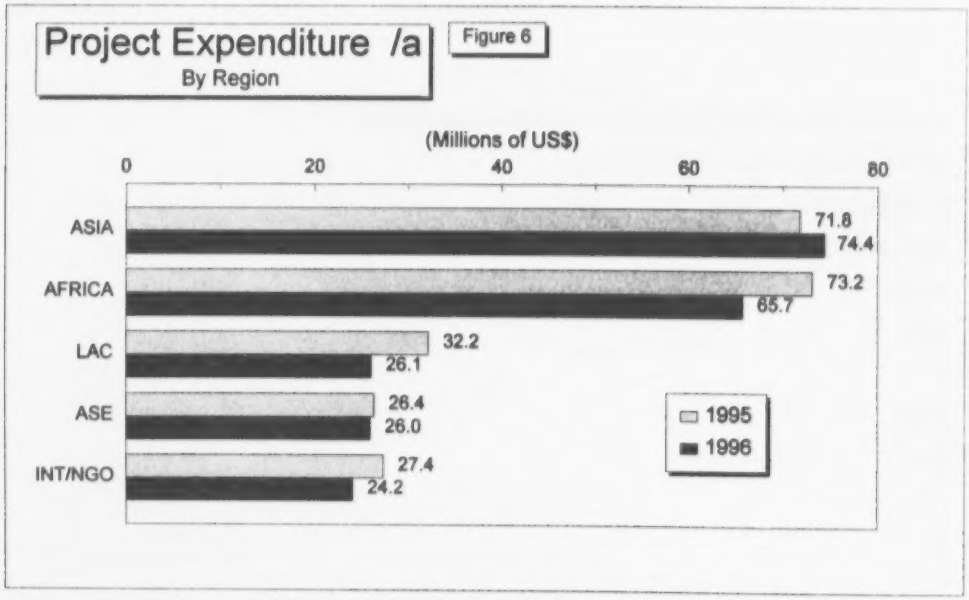


Figure 4







/a Figures 1 through 6 relate to UNFPA regular resources only

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